

RECEIPT # N/A  
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 BY DPTY. CLK. P1  
 DATE 7-7-08

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA

Plaintiff,

v.

DOUGLAS A. ABDELNOUR

Defendant.

) Civil No.

) **05 11421 RCL**

**UNITED STATES' COMPLAINT**

MAGISTRATE JUDGE Dein

The United States brings this complaint, under the direction of the Attorney General of the United States and as authorized by of a delegate of the Secretary of the Treasury pursuant to 26 U.S.C. § 7401, to collect Douglas A. Abdelnour's unpaid federal income tax liabilities for the tax period ended December 31, 1992.

1. This Court has jurisdiction over the instant action pursuant to 26 U.S.C. section 7402(a), and 28 U.S.C. sections 1340 and 1345.
2. The defendant, Douglas A. Abdelnour, resides at 200 County Road, Oak Bluffs, Massachusetts 02557.
3. On or about April 15, 1993, Douglas A. Abdelnour filed a federal income tax return jointly with his wife for the tax period ended December 31, 1992, and reported federal income tax due on the return in the amount of \$243,018.00.
4. On May 24, 1993, a delegate of the Secretary of the Treasury made assessments against Douglas A. Abdelnour for federal income tax in the amount of \$243,018.00, a failure to pay penalty in the amount of \$2,404.75, and interest in the amount of \$1,805.18, for the tax

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period ended December 31, 1992, based on the amount of tax that was self-reported on his federal income tax return.

5. On March 28, 1996, a delegate of the Secretary of the Treasury made assessments against Douglas A. Abdnour for federal income tax in the amount of \$21,402.00 and interest in the amount of \$5,846.92, for the tax period ended December 31, 1992, for additional tax that was not reported by Douglas A. Abdnour on the return Douglas A. Abdnour filed jointly with his wife for said period, as described in paragraph 3, above.

6. A delegate of the Secretary of the Treasury gave notice of the assessments set forth in paragraphs 4, and 5, above, and made a demands for payment thereof upon Douglas A. Abdnour.

7. Despite notice and demands for payment, Douglas A. Abdnour has refused or neglected to pay the unpaid balance of the federal income tax assessments described in paragraphs 4 and 5, above.

8. Douglas A. Abdnour remains liable to the United States for the unpaid balance of the federal income tax assessments described in paragraphs 4 and 5, above, in the amount of \$688,130.39 (including accrued statutory additions and interest through March 30, 2005), plus statutory additions and interest from March 30, 2005.

WHEREFORE, the United States demands judgment in favor of the United States and against Douglas A. Abdnour for the unpaid balance of federal income tax liabilities for the taxable period ended December 31, 1992, in the amount of \$688,130.39, plus statutory additions

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and interest from March 30, 2005, together with such further relief, including the costs of this action, that the Court deems appropriate.

MICHAEL J. SULLIVAN  
United States Attorney

BARBARA HEALY SMITH  
Assistant United States Attorney



BONNI J. PERLIN  
Trial Attorney, Tax Division  
United States Department of Justice  
P.O. Box 55, Ben Franklin Station  
Washington, D.C. 20044-0055  
Tel. (202) 307-0834

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**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

|  |   |  |   |   |  |  |  |
|--|---|--|---|---|--|--|--|
| <b>I. (a) PLAINTIFFS</b><br>U.S.   |   | <b>DEFENDANTS</b><br>Douglas Abdelnour   |   |   |  |  |  |
| <b>(b) County of Residence of First Listed Plaintiff</b><br>(EXCEPT IN U.S. PLAINTIFF CASES)   |   | County of Residence of First Listed Defendant<br>(IN U.S. PLAINTIFF CASES ONLY)  |   |   |  |  |  |
| <b>(c) Attorney's (Firm Name, Address, and Telephone Number)</b><br>Bonni Perlin, Dept. of Justice, Tax Div., P.O. Box 55, Washington, D.C. 20044.   |   | Attorneys (If Known)   |   |   |  |  |  |
| <b>II. BASIS OF JURISDICTION</b> (Place an "X" in One Box Only)  |   | <b>III. CITIZENSHIP OF PRINCIPAL PARTIES</b> (Place an "X" in One Box for Plaintiff and One Box for Defendant)   |   |   |  |  |  |
| <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff  | <input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)             | Citizen of This State  | PTF <input type="checkbox"/> 1 DEF <input type="checkbox"/> 1 Incorporated or Principal Place of Business In This State     |   |  |  |  |
| <input type="checkbox"/> 2 U.S. Government Defendant   | <input type="checkbox"/> 4 Diversity<br>(Indicate Citizenship of Parties in Item III) | Citizen of Another State   | PTF <input type="checkbox"/> 2 DEF <input type="checkbox"/> 2 Incorporated and Principal Place of Business In Another State |   |  |  |  |
|  |   | Citizen or Subject of a Foreign Country  | PTF <input type="checkbox"/> 3 DEF <input type="checkbox"/> 3 Foreign Nation  |   |  |  |  |
| <b>IV. NATURE OF SUIT</b> (Place an "X" in One Box Only)   |   | <b>FORFEITURE/PENALTY</b>  |   |   |  |  |  |
| <b>CONTRACT</b>  |   | <b>TORTS</b>   |   |   |  |  |  |
| <input type="checkbox"/> 110 Insurance<br><input type="checkbox"/> 120 Marine<br><input type="checkbox"/> 130 Miller Act<br><input type="checkbox"/> 140 Negotiable Instrument<br><input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment<br><input type="checkbox"/> 151 Medicare Act<br><input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans)<br><input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits<br><input type="checkbox"/> 160 Stockholders' Suits<br><input type="checkbox"/> 190 Other Contract<br><input type="checkbox"/> 195 Contract Product Liability<br><input type="checkbox"/> 196 Franchise |   | <b>PERSONAL INJURY</b><br><input type="checkbox"/> 310 Airplane<br><input type="checkbox"/> 315 Airplane Product Liability<br><input type="checkbox"/> 320 Assault, Libel & Slander<br><input type="checkbox"/> 330 Federal Employers' Liability<br><input type="checkbox"/> 340 Marine<br><input type="checkbox"/> 345 Marine Product Liability<br><input type="checkbox"/> 350 Motor Vehicle<br><input type="checkbox"/> 355 Motor Vehicle Product Liability<br><input type="checkbox"/> 360 Other Personal Injury<br><br><b>REAL PROPERTY</b><br><input type="checkbox"/> 210 Land Condemnation<br><input type="checkbox"/> 220 Foreclosure<br><input type="checkbox"/> 230 Rent Lease & Ejectment<br><input type="checkbox"/> 240 Torts to Land<br><input type="checkbox"/> 245 Tort Product Liability<br><input type="checkbox"/> 290 All Other Real Property |   | <b>PERSONAL INJURY</b><br><input type="checkbox"/> 362 Personal Injury - Med. Malpractice<br><input type="checkbox"/> 365 Personal Injury - Product Liability<br><input type="checkbox"/> 368 Asbestos Personal Injury Product Liability<br><input type="checkbox"/> 370 Other Fraud<br><input type="checkbox"/> 371 Truth in Lending<br><input type="checkbox"/> 380 Other Personal Property Damage<br><input type="checkbox"/> 385 Property Damage Product Liability<br><br><b>CIVIL RIGHTS</b><br><input type="checkbox"/> 441 Voting<br><input type="checkbox"/> 442 Employment<br><input type="checkbox"/> 443 Housing/ Accommodations<br><input type="checkbox"/> 444 Welfare<br><input type="checkbox"/> 445 Amer. w/Disabilities - Employment<br><input type="checkbox"/> 446 Amer. w/Disabilities - Other<br><input type="checkbox"/> 440 Other Civil Rights |  | <b>FORFEITURE/PENALTY</b><br><input type="checkbox"/> 610 Agriculture<br><input type="checkbox"/> 620 Other Food & Drug<br><input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881<br><input type="checkbox"/> 630 Liquor Laws<br><input type="checkbox"/> 640 R.R. & Truck<br><input type="checkbox"/> 650 Airline Regs.<br><input type="checkbox"/> 660 Occupational Safety/Health<br><input type="checkbox"/> 690 Other  |  |
| <b>BRIEF DESCRIPTION OF CAUSE:</b><br>Action to collect unpaid federal income tax liabilities  |   | <b>BANKRUPTCY</b>  |   | <b>PROPERTY RIGHTS</b>  |  | <b>OTHER STATUTES</b>  |  |
|  |   | <input type="checkbox"/> 710 Fair Labor Standards Act<br><input type="checkbox"/> 720 Labor/Mgmt. Relations<br><input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act<br><input type="checkbox"/> 740 Railway Labor Act<br><input type="checkbox"/> 790 Other Labor Litigation<br><input type="checkbox"/> 791 Empl. Ret. Inc. Security Act   |   | <input type="checkbox"/> 861 HIA (1395ff)<br><input type="checkbox"/> 862 Black Lung (923)<br><input type="checkbox"/> 863 DIWC/DIWW (405(g))<br><input type="checkbox"/> 864 SSID Title XVI<br><input type="checkbox"/> 865 RSI (405(g))   |  | <input type="checkbox"/> 400 State Reapportionment<br><input type="checkbox"/> 410 Antitrust<br><input type="checkbox"/> 430 Banks and Banking<br><input type="checkbox"/> 450 Commerce<br><input type="checkbox"/> 460 Deportation<br><input type="checkbox"/> 470 Racketeering Influenced and Corrupt Organizations<br><input type="checkbox"/> 480 Consumer Credit<br><input type="checkbox"/> 490 Cable/Sat TV<br><input type="checkbox"/> 810 Selective Service<br><input type="checkbox"/> 850 Securities/Commodities/ Exchange<br><input type="checkbox"/> 875 Customer Challenge 12 USC 3410<br><input type="checkbox"/> 890 Other Statutory Actions<br><input type="checkbox"/> 891 Agricultural Acts<br><input type="checkbox"/> 892 Economic Stabilization Act<br><input type="checkbox"/> 893 Environmental Matters<br><input type="checkbox"/> 894 Energy Allocation Act<br><input type="checkbox"/> 895 Freedom of Information Act<br><input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice<br><input type="checkbox"/> 950 Constitutionality of State Statutes |  |
| <b>V. ORIGIN</b> (Place an "X" in One Box Only)  |   |  |   |   |  |  |  |
| <input checked="" type="checkbox"/> 1 Original Proceeding  |   | <input type="checkbox"/> 2 Removed from State Court  | <input type="checkbox"/> 3 Remanded from Appellate Court  | <input type="checkbox"/> 4 Reinstated or Reopened   | <input type="checkbox"/> 5 Transferred from another district (specify) | <input type="checkbox"/> 6 Multidistrict Litigation  | <input type="checkbox"/> 7 Appeal to District Judge from Magistrate Judgment |
| <b>VI. CAUSE OF ACTION</b>   |   | Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):<br>26 U.S.C. Section 7401   |   |   |  |  |  |
| <b>VII. REQUESTED IN COMPLAINT:</b>  |   | <input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23   |   | <b>DEMANDS</b>  |  | CHECK YES only if demanded in complaint:<br><b>JURY DEMAND:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |
| <b>VIII. RELATED CASE(S) IF ANY</b>  |   | (See instructions):  |   | JUDGE   |  | DOCKET NUMBER  |  |
| DATE   |   | SIGNATURE OF ATTORNEY OF RECORD  |   |   |  |  |  |

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SIGNATURE OF ATTORNEY OF RECORD

400 J. R. H. HARRIS

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### Conclusions

ATE

## ANSWER

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## AMOUNT

ADDITION.

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UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS1. Title of case (name of first party on each side only) U.S. v. Douglas Abdelnour

2. Category in which the case belongs based upon the numbered nature of suit code listed on the civil cover sheet. (See local rule 40.1(a)(1)).

- I. 160, 410, 470, 535, R.23, REGARDLESS OF NATURE OF SUIT.
- II. 195, 196, 368, 400, 440, 441-446, 540, 550, 555, 625, 710, 720, 730, \*Also complete AO 120 or AO 121  
740, 790, 791, 820\*, 830\*, 840\*, 850, 890, 892-894, 895, 950. for patent, trademark or copyright cases
- III. 110, 120, 130, 140, 151, 190, 210, 230, 240, 245, 290, 310,  
315, 320, 330, 340, 345, 350, 355, 360, 362, 365, 370, 371,  
380, 385, 450, 891.
- IV. 220, 422, 423, 430, 460, 480, 490, 510, 530, 610, 620, 630, 640, 650, 660,  
690, 810, 861-865, 870, 871, 875, 900.
- V. 150, 152, 153.

**05 11421 RCL**

3. Title and number, if any, of related cases. (See local rule 40.1(g)). If more than one prior related case has been filed in this district please indicate the title and number of the first filed case in this court.

4. Has a prior action between the same parties and based on the same claim ever been filed in this court?

YES  NO 

5. Does the complaint in this case question the constitutionality of an act of congress affecting the public interest? (See 28 USC §2403)

YES  NO 

If so, is the U.S.A. or an officer, agent or employee of the U.S. a party?

YES  NO 

6. Is this case required to be heard and determined by a district court of three judges pursuant to title 28 USC §2284?

YES  NO 7. Do all of the parties in this action, excluding governmental agencies of the united states and the Commonwealth of Massachusetts ("governmental agencies"), residing in Massachusetts reside in the same division? - (See Local Rule 40.1(d)).YES  NO A. If yes, in which division do all of the non-governmental parties reside?Eastern Division  Central Division  Western Division 

B. If no, in which division do the majority of the plaintiffs or the only parties, excluding governmental agencies, residing in Massachusetts reside?

Eastern Division  Central Division  Western Division 

8. If filing a Notice of Removal - are there any motions pending in the state court requiring the attention of this Court? (If yes, submit a separate sheet identifying the motions)

YES  NO 

(PLEASE TYPE OR PRINT)

ATTORNEY'S NAME Bonni BerlinADDRESS P.O. Box 55 Washington, D.C. 20044TELEPHONE NO. 202-307-0834